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December 18, 2014

Honorable Judge Jesse M. Furman Thurgood Marshall United States Courthouse' 40 Foley Square New York, NY 10007 RE: Michael A. Lucarelli

Dear Judge Furman:

My name is Brian Kennedy of 19 Lexington Rd, New City, NY. I currently work as a consultant for a public relations firm in New York. I worked with Michael Lucarelli at Allen and Caron for several years prior to his employment as an independent contractor at LHA.

Mike was the top marketing investor relations professional when I worked with him at Allen and Caron. He was a team-player and worked hard to provide clients with the best service possible. He was well liked and considered a hard worker by all. Many of the CEOs he advised with enjoyed working with him. I also know that he suffered much pain on a daily basis due to his Crohn's disease.

I consider Mike to be a decent person who made a mistake. I believe that he is remorseful.

I believe he can make a positive contribution to society if you allow him to work on probation or community service.

Sincerely,

Brian Kennedy